



BancBoston Leasing

2-365A058

December 24, 1992

RECORDATION NO. 18040-B FILED 1425

DEC 30 1992-3 05 PM

INTERSTATE COMMERCE COMMISSION

The Honorable Noretta R. McGee
Secretary
Interstate Commerce Commission
12th Street and Constitution Avenue, N.W.
Washington, DC 20423

Dear Ms. McGee:

We have enclosed an original and one certified copy of the secondary document described below to be recorded pursuant to Section 11303 of Title 49 of the United States Code:

Exhibit A - Equipment Schedule No. 2
Exhibit B - Certificate of Acceptance
Exhibit A (to Master Lease Agreement applicable to Schedule No. 2) - Stipulated Loss Values

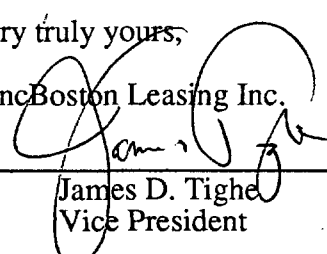
The primary document was recorded on December 11, 1992 at 3:20 PM, Recordation No. 18040.

A fee of \$17.00 is enclosed. Please return the original document after recordation to BancBoston Leasing Inc., 100 Federal Street, Boston, Massachusetts 02110.

Very truly yours,

BancBoston Leasing Inc.

By


James D. Tighe
Vice President

Enclosures

JDT:dlp

DEC 30 2 52 PM '92
RECEIVED MAIL ROOM

BancBoston Leasing Inc., 100 Federal Street, Boston, Massachusetts 02110

a BANK OF BOSTON company

G-268

Interstate Commerce Commission
Washington, D.C. 20423

1/4/93

OFFICE OF THE SECRETARY

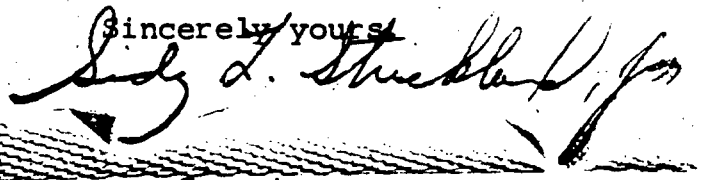
James D. Tighe
Vice President

Banc-Boston Leasing
100 Federal St.
Boston, MA. 02110

Dear Sir:

The enclosed document(s) was recorded pursuant to the provisions of Section 11303 of the Interstate Commerce Act, 49 U.S.C. 11303, on 12/30/92 at 3:05pm, and assigned recordation number(s). 18040-B

Sincerely yours,



Secretary

SIDNEY L. STRICKLAND, JR.

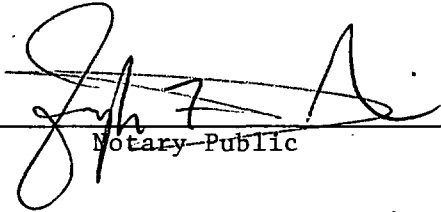
Enclosure(s)

RECORDATION NO 18040-B FILED 1425

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INTERSTATE COMMERCE COMMISSION

This is a true and certified copy of the original document.



Notary Public

My Commission expires on 12-12-97.

**BancBoston Leasing**

a BANK OF BOSTON company

RECORDATION NO. 18040-B FILED 1425

DEC 30 1992-3 05 PM EXHIBIT A

INTERSTATE COMMERCE COMMISSION

EQUIPMENT SCHEDULE NO. 2

This Equipment Schedule No. 2 is hereby made a part of the MASTER LEASE AGREEMENT dated as of November 17, 19 92 between BancBoston Leasing Inc., as Lessor, and Helm Financial Corporation, as Lessee.

1. EQUIPMENT DESCRIPTION (including quantity, model/feature, identification and/or serial number):

(31) 4000 cubic foot capacity covered hopper railcars
(1) 4427 cubic foot capacity covered hopper railcars.
(16) 4600 cubic foot capacity (or greater) covered hopper
See attached Exhibit A for car number detail

2. ACQUISITION COST: \$583,731.91**3. LEASE TERM:** 60 months**4. MONTHLY RENT:** REDACTED ☒ in advance / ☐ in arrears**5. RECOVERY PERIOD:** 7 Years**6. INSTALLATION SITE:** 120 West Market Street

Address

<u>Troy</u>	<u>Madison</u>	<u>Illinois</u>	<u>62294</u>
City	County	State	Zip Code

LESSOR:

BancBoston Leasing Inc.

By [Signature]
Title Vice President

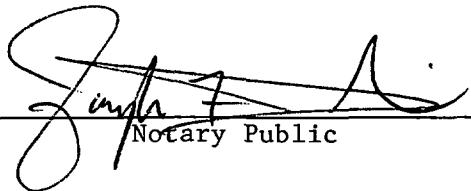
LESSEE:

Helm Financial Corporation

By [Signature]
Title President

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DEC 30 1992-3 05 PM
INTERSTATE COMMERCE COMMISSION

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Notary Public

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**BancBoston Leasing**

a BANK OF BOSTON company

RECORDATION NO. 18040-B FILED 1225

EXHIBIT A

DEC 30 1992-3 05 PM

STIPULATED LOSS VALUES

INTERSTATE COMMERCE COMMISSION

With reference to the Rider No 1 (the "Rider") as applicable to the Equipment set forth on Equipment Schedule No. 2, Lessor and Lessee agree that the Stipulated Loss Value shall mean the product obtained by multiplying the Acquisition Cost of the Equipment terminated pursuant to the Rider by the appropriate percentage for the Stipulated Loss Payment Date.

**STIPULATED LOSS
PAYMENT DATE****PERCENTAGE**

01-Jan-93	104.2341
01-Feb-93	103.4607
01-Mar-93	102.6778
01-Apr-93	101.8848
01-May-93	101.0860
01-Jun-93	100.2770
01-Jul-93	99.4621
01-Aug-93	98.6412
01-Sep-93	97.8103
01-Oct-93	96.9733
01-Nov-93	96.1304
01-Dec-93	95.2773
01-Jan-94	94.4183
01-Feb-94	93.5532
01-Mar-94	92.6803
01-Apr-94	91.8012
01-May-94	90.9161
01-Jun-94	90.0249
01-Jul-94	89.1276
01-Aug-94	88.2244
01-Sep-94	87.3150
01-Oct-94	86.3995
01-Nov-94	85.4781
01-Dec-94	84.5505
01-Jan-95	83.6169
01-Feb-95	82.6773
01-Mar-95	81.7316
01-Apr-95	80.7826
01-May-95	79.8277
01-Jun-95	78.8696

**STIPULATED LOSS
PAYMENT DATE****PERCENTAGE**

01-Jul-95	77.9054
01-Aug-95	76.9354
01-Sep-95	75.9620
01-Oct-95	74.9828
01-Nov-95	73.9977
01-Dec-95	73.0093
01-Jan-96	72.0151
01-Feb-96	71.0150
01-Mar-96	70.0102
01-Apr-96	69.0043
01-May-96	67.9927
01-Jun-96	66.9800
01-Jul-96	65.9615
01-Aug-96	64.9373
01-Sep-96	63.9121
01-Oct-96	62.8812
01-Nov-96	61.8445
01-Dec-96	60.8070
01-Jan-97	59.7639
01-Feb-97	58.7151
01-Mar-97	57.6628
01-Apr-97	56.6098
01-May-97	55.5512
01-Jun-97	54.4919
01-Jul-97	53.4271
01-Aug-97	52.3569
01-Sep-97	51.2860
01-Oct-97	50.2098
01-Nov-97	49.1282
01-Dec-97	48.0462

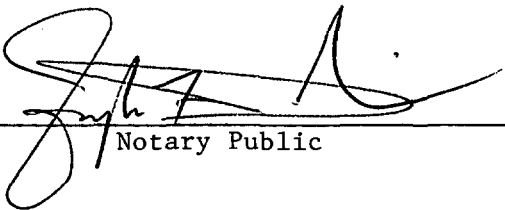
BancBoston Leasing Inc.

By: [Signature]Title: Vice President

Helm Financial Corporation

By: [Signature]Title: President

This is a true and certified copy of the original document.



Notary Public

My Commission expires on 12-12-97.



BancBoston Leasing

a BANK OF BOSTON company

EXHIBIT B

CERTIFICATE OF ACCEPTANCE

To: BancBoston Leasing Inc.
100 Federal Street
Boston, Massachusetts 02110

Pursuant to the MASTER LEASE AGREEMENT dated as of November 17, 19 92 (the "Lease Agreement") between BancBoston Leasing Inc. (the "Lessor") and the undersigned (the "Lessee"), the equipment described on Equipment Schedule No. 2 (the "Equipment") has been delivered to the location set forth in such Equipment Schedule, has been tested and inspected by Lessee, and has been found to be in good repair and working order.

The Equipment has been accepted and placed in service by Lessee for all purposes under the Lease Agreement on December 24, 19 92 (the "Commencement Date").

Lessee represents, warrants and covenants that: (a) as of the Commencement Date, all representations set forth in Section 18 of the Lease Agreement apply to the Equipment accepted hereunder; (b) in the event of a sale and leaseback of the Equipment, neither Lessee nor any member of its Affiliated Group as defined in the Lease Agreement has made or will make any election under the Internal Revenue Code of 1986, as amended (the "Code") affecting the depreciation of the Equipment or of any class of property which would apply to the Equipment after the sale of the Equipment to Lessor by Lessee; (c) in the event of a sale and leaseback of the Equipment, the Equipment will not constitute property placed in service in a churning transaction within the meaning of Section 168(f)(5) of the Code; (d) neither Lessee nor any member of its Affiliated Group filing a consolidated Federal income tax return will take any deduction for recovery of the cost of the Equipment; (e) the Equipment has been placed in service under the Lease Agreement on the Commencement Date; and (f) neither Lessee nor any member of its Affiliated Group has any investment in the cost of the Equipment.

The execution of this Certificate of Acceptance by Lessee shall not be construed, in any way, to release or to waive the obligations of any manufacturer or supplier for any warranties with respect to the Equipment.

This Certificate of Acceptance applicable to Equipment Schedule No. 2 shall constitute a part of the Lease Agreement.

IN WITNESS WHEREOF Lessee, by its duly authorized officer or agent, has executed and delivered this Certificate of Acceptance which is intended to take effect as a sealed instrument.

Helm Financial Corporation

By

Title